A¹ cont'd

said step (d) forms first spacer films on side surfaces of said first and second gate electrodes; and

said step (e) implants impurities of said second conductivity type into surface layers in said first and second regions to form second impurity diffusion regions.

6. (Amended) A method of manufacturing a semiconductor device according to claim 5, wherein said process (g) comprises a step of forming an absorption layer which improves an absorption efficiency of laser radiated to said semiconductor substrate, a step of implanting impurity ions of the second conductivity type into at least said first region by using said first gate electrode as a mask, and a step of executing a thermal treatment by said laser thermal process.

A²

7. (Amended) A method of manufacturing a semiconductor device according to claim 1, wherein at least the first gate electrode is a dummy gate electrode, and the method further comprises, after said step (g), a step of forming an insulating film over said semiconductor substrate, said insulating film having etching characteristics different from material of said dummy gate electrode, and planarizing a surface of said insulating film to expose upper surfaces of said dummy gate electrode, a step of selectively removing said dummy gate electrode selectively with respect to said insulating film, and a step of burying conductive material in a space from which said dummy gate electrode has been removed.

A2 cont'd

8. (Amended) A method of manufacturing a semiconductor device according to claim 1, wherein the gate length of said first gate electrode is shorter than the gate length of said second gate electrode.

10. (Amended) A method of manufacturing a semiconductor device, comprising the steps of:

A3

(a) preparing a semiconductor substrate having first and second regions of a first conductivity type defined in a principal surface area of the semiconductor substrate;

(b) forming at least a first gate electrode in a partial area of the first region;

(c) implanting impurities of a second conductivity type opposite to said first conductivity type into a surface layer of said second region, and thereafter executing a first activation process to form first impurity diffusion region;

(d) forming first spacer film on side surface of said first gate electrode;

(e) by using said first gate electrode and said first spacer film as a mask, implanting impurities of said second conductivity type into a surface layer of said first region, and thereafter executing a second activation process to form a second impurity diffusion region;

(f) removing said first spacer film; and

(g) by using said first gate electrode as a mask, implanting impurities of said second conductivity type into a surface layer in said first region and thereafter executing a third activation process to form third impurity diffusion region, wherein said third activation process is executed so that the gradient of an impurity concentration distribution in a p-n junction formed by the third impurity diffusion region becomes steeper than the gradient

A3 cont'd

of an impurity concentration distribution in a p-n junction formed by said first impurity diffusion region formed by said first activation process.

13. (Amended) A method of manufacturing a semiconductor device according to claim 10, wherein the gate length of said first gate electrode is shorter than the gate length of said second gate electrode.

A4

14. (Amended) A method of manufacturing a semiconductor device according to claim 11, wherein said step (c) is performed after said steps (d) and (e)

17. (Amended) A method of manufacturing a semiconductor device according to claim 14, wherein the gate length of said first gate electrode is shorter than the gate length of said second gate electrode.

A5